

106TH CONGRESS  
1ST SESSION

# H. R. 587

To amend the Internal Revenue Code of 1986 to reduce the tax on vaccines to 25 cents per dose.

---

## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 1999

Mr. ENGLISH introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to reduce the tax on vaccines to 25 cents per dose.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Vaccinate America’s  
5 Children Now Act”.

6 **SEC. 2. REDUCTION IN TAX ON VACCINES.**

7 (a) IN GENERAL.—Paragraph (1) of section 4131(b)  
8 of the Internal Revenue Code of 1986 (relating to amount  
9 of tax) is amended by striking “75 cents” and inserting  
10 “25 cents”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall take effect on the date of the enact-  
3 ment of this Act.

4       (c) LIMITATION ON CERTAIN CREDITS OR RE-  
5 FUNDS.—For purposes of applying section 4132(b) of the  
6 Internal Revenue Code of 1986 with respect to any claim  
7 for credit or refund filed before January 1, 2001, the  
8 amount of tax taken into account shall not exceed the tax  
9 computed under the rate in effect on the day after the  
10 date of the enactment of this Act.

○